

| Pacific Gas and Electric Company, Case No. 01-30923 DM  |   |                   |                       |         |                    |          |                    |          |                    |          |                    |          |                    |          |                    |            |                    |       |               |           |              |
|---|---|-------------------|-----------------------|---------|--------------------|----------|--------------------|----------|--------------------|----------|--------------------|----------|--------------------|----------|--------------------|------------|--------------------|-------|---------------|-----------|--------------|
| Cumulative from Date of Filing to Effective Date of Plan (4/06/01 - 4/12/04) and Final Fee Application Period (12/03 - 4/12/04) |   |                   |                       |         |                    |          |                    |          |                    |          |                    |          |                    |          |                    |            |                    |       |               |           |              |
| PG&E's Disaggregation, Plan Prosecution, Plan Implementation (Regulatory Applications) and Preemption Issues/Appeal             |   |                   |                       |         |                    |          |                    |          |                    |          |                    |          |                    |          |                    |            |                    |       |               |           |              |
| Firm and Billing Matter   |   | @                 | PRIOR BILLING PERIODS |         |                    |          |                    |          |                    |          |                    |          |                    |          |                    |            |                    |       | @             |           |              |
|   |   | Cumulative        | 1st Billing Period    |         | 2nd Billing Period |          | 3rd Billing Period |          | 4th Billing Period |          | 5th Billing Period |          | 6th Billing Period |          | 7th Billing Period |            | 8th Billing Period |       | FINAL PERIOD  |           |              |
|   |   | 4/06/01 - 4/12/04 | 4/01 - 7/01           |         | 8/01 - 11/01       |          | 12/01 - 3/02       |          | 4/02 - 7/02        |          | 8/02 - 11/02       |          | 12/02 - 3/03       |          | 4/03 - 7/03        |            | 8/03 - 11/03       |       | 12/03-4/12/04 |           |              |
|   |   | Hours             | Fees                  | Hours   | Fees               | Hours    | Fees               | Hours    | Fees               | Hours    | Fees               | Hours    | Fees               | Hours    | Fees               | Hours      | Fees               | Hours | Fees          | Hours     | Fees         |
| SUMMARY BY CATEGORY   |   |                   |                       |         |                    |          |                    |          |                    |          |                    |          |                    |          |                    |            |                    |       |               |           |              |
| PG&E's Proposed Plan  | A | 41,634.1          | \$22,208,928          | 1,828.2 | \$1,686,963        | 4,527.4  | \$4,046,787        | 6,164.0  | \$3,828,378        | 4,077.6  | \$3,071,349        | 8,438.6  | \$3,533,594        | 15,449.5 | \$5,340,255        | 1,131.1    | \$695,209          | 17.7  | \$6,393       | 0.0       | \$0          |
| Preemption Issue/Appeal   | B | 6,112.9           | 1,840,458             | 0       | 0                  | 0        | 0                  | 1,419.4  | 432,064            | 2,070.8  | 588,716            | 1,736.8  | 532,874            | 428.7    | 126,020            | 239.0      | 85,520             | 102.6 | 38,336        | 115.6     | 36,928       |
| Plan Implementation (Regulatory)  | C | 268,837.1         | 33,666,726            | 0       | 0                  | 5,921.9  | 1,932,944          | 19,311.0 | 4,940,317          | 9,537.7  | 2,512,954          | 6,644.1  | 1,848,094          | 4,457.0  | 1,222,837          | 4,120.6    | 953,762            | 22.8  | 5,491         | 218,822.0 | 20,250,327   |
| TOTAL   |   | 316,584.1         | \$57,716,112          | 1,828.2 | \$1,686,963        | 10,449.3 | \$5,979,731        | 26,894.4 | \$9,200,759        | 15,686.1 | \$6,173,019        | 16,819.5 | \$5,914,562        | 20,335.2 | \$6,689,112        | 5,490.7    | \$1,734,491        | 143.1 | \$50,220      | 218,937.6 | \$20,287,255 |
| BY FIRM   |   |                   |                       |         |                    |          |                    |          |                    |          |                    |          |                    |          |                    |            |                    |       |               |           |              |
| Howard Rice   |   |                   |                       |         |                    |          |                    |          |                    |          |                    |          |                    |          |                    |            |                    |       |               |           |              |
| Plan & Disclosure Statement   | A | 3,992.7           | 1,406,264             | 362.9   | 150,958            | 1073.2   | 385,989            | 1133.1   | 404,805            | 895.1    | 284,538            | 164.6    | 54,481             | 350.2    | 120,484            | 13.6       | 5,009              | 0     | 0             | 0         | 0            |
| Plan Prosecution (DS Objections)  | A | 9,979.7           | 3,249,650             | 0       | 0                  | 821.6    | 236,550            | 2661.9   | 736,882            | 2067.3   | 687,263            | 2,694.9  | 958,644            | 1,520.1  | 553,310            | 213.9      | 77,001             | 0     | 0             | 0         | 0            |
| City of Palo Alto Objections  | A | 8,571.9           | 2,367,684             | 0       | 0                  | 0        | 0                  | 0        | 0                  | 0        | 0                  | 2,959.8  | 858,164            | 5,418.9  | 1,451,781          | 175.5      | 51,346             | 17.7  | 6,393         | 0         | 0            |
| NEWCO   | C | 51.6              | 18,889                | 0       | 0                  | 0        | 0                  | 0        | 0                  | 51.6     | 18,889             | 0        | 0                  | 0        | 0                  | 0          | 0                  | 0     | 0             | 0         | 0            |
| Plan Implementation   | C | 214.7             | 77,865                | 0       | 0                  | 0        | 0                  | 0        | 0                  | 0        | 0                  | 0        | 0                  | 109.2    | 38,814             | 105.5      | 39,051             | 0     | 0             | 0         | 0            |
| Preemption Issues/Appeal  | B | 4,695.6           | 1,325,252             | 0       | 0                  | 0        | 0                  | 1093.7   | 277,876            | 1532.7   | 412,511            | 1,301.6  | 392,469            | 360.5    | 105,163            | 204.7      | 69,175             | 91.0  | 32,987        | 111.4     | 35,071       |
| Total, Howard Rice  |   | 27,506.2          | \$8,445,604           | 362.9   | \$150,958          | 1894.8   | \$622,539          | 4888.7   | \$1,419,563        | 4546.7   | \$1,403,201        | 7,120.9  | \$2,263,758        | 7,758.9  | \$2,269,552        | 713.2      | \$241,582          | 108.7 | \$39,380      | 111.4     | \$35,071     |
| Ernst & Young   | A | 715.2             | 350,225               | 112.5   | \$70,753           | 0        | 0                  | 602.7    | \$279,472          | 0        | 0                  | 0        | 0                  | 0        | 0                  | 0          | 0                  | 0     | 0             | 0         | 0            |
| Cooley  |   |                   |                       |         |                    |          |                    |          |                    |          |                    |          |                    |          |                    |            |                    |       |               |           |              |
| Plan & Disclosure Statement   | A | 157.4             | 56,945                | 107.4   | \$35,995           | 50       | \$20,950           | 0        | 0                  | 0        | 0                  | 0        | 0                  | 0        | 0                  | 0          | 0                  | 0     | 0             | 0         | 0            |
| Preemption Issues/Appeal  | B | 1,034.8           | 332,768               | 0       | 0                  |          | 0                  | 0        | 0                  | 525.8    | 169,315            | 416.9    | 132,524            | 67.2     | 20,392             | 18.8       | 7,803              | 1.9   | 877           | 4.2       | 1857         |
| PG&E Plan Confirmation Issues   | A | 8,636.5           | 2,290,434             | 0       | 0                  | 0        | 0                  | 204.8    | 71,555             | 130.7    | 84,135             | 1,767.6  | 528,957            | 6,289.5  | 1,509,293          | 243.9      | 96,494             | 0     | 0             | 0         | 0            |
| Total, Cooley   |   | 9,828.7           | \$2,680,147           | 107.4   | \$35,995           | 50       | \$20,950           | 204.8    | \$71,555           | 656.5    | \$253,450          | 2,184.5  | \$661,481          | 6,356.7  | \$1,529,685        | 262.7      | \$104,297          | 1.9   | \$877         | 4.2       | \$1,857      |
| Rothschild (Monthly Fee)  | A | 4,746,666         | 0                     |         | \$1,296,666        |          | \$800,666          |          | \$800,000          |          | \$800,000          |          | \$800,000          |          | \$800,000          | UST Alloc. | \$250,000          | 0     | 0             | 0         | 0            |

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| Cumulative from Date of Filing to Effective Date of Plan (4/06/01 - 4/12/04) and Final Fee Application Period (12/03 - 4/12/04) |  |                   |           |                       |      |                    |         |                    |         |                    |         |                    |         |                    |         |                    |         |                    |      |               |                       |              |
| PG&E's Disaggregation, Plan Prosecution, Plan Implementation (Regulatory Applications) and Preemption Issues/Appeal             |  |                   |           |                       |      |                    |         |                    |         |                    |         |                    |         |                    |         |                    |         |                    |      |               |                       |              |
| Firm and Billing Matter   |  | @                 |           | PRIOR BILLING PERIODS |      |                    |         |                    |         |                    |         |                    |         |                    |         |                    |         |                    |      | @             |                       |              |
|   |  | Cumulative        |           | 1st Billing Period    |      | 2nd Billing Period |         | 3rd Billing Period |         | 4th Billing Period |         | 5th Billing Period |         | 6th Billing Period |         | 7th Billing Period |         | 8th Billing Period |      | FINAL PERIOD  |                       |              |
|   |  | 4/06/01 - 4/12/04 |           | 4/01 - 7/01           |      | 8/01 - 11/01       |         | 12/01 - 3/02       |         | 4/02 - 7/02        |         | 8/02 - 11/02       |         | 12/02 - 3/03       |         | 4/03 - 7/03        |         | 8/03 - 11/03       |      | 12/03-4/12/04 |                       |              |
|   |  | Hours             | Fees      | Hours                 | Fees | Hours              | Fees    | Hours              | Fees    | Hours              | Fees    | Hours              | Fees    | Hours              | Fees    | Hours              | Fees    | Hours              | Fees | Hours         | Fees                  |              |
| <u>Winston &amp; Strawn</u>   |  | C                 | 9,396.8   | 2,586,197             | 0    | 0                  | 3355.5  | \$969,673          | 2379.4  | \$647,837          | 1,242.4 | \$316,280          | 1,147.6 | \$315,446          | 794.3   | \$206,223          | 421     | \$115,980          | 19.3 | \$5,351       | 37.3                  | \$9,407      |
| <u>Deloitte - Proposed Entity Audit</u>   |  | C                 | 17,463.5  | 4,298,149             | 0    | 0                  | 0       | 0                  | 7,075.7 | \$1,643,316        | 2,167.3 | \$575,791          | 2,768.2 | \$808,443          | 2,470.7 | \$619,331          | 2,981.6 | \$651,268          | 0    | 0             | 0                     | 0            |
| <u>Skadden, Arps</u>  |  |                   |           |                       |      |                    |         |                    |         |                    |         |                    |         |                    |         |                    |         |                    |      |               |                       |              |
| Regulatory Implementation related to 203 FPA, 204 FPA, 205 FPA  |  | C                 | 4,886.6   | 1,699,948             | 0    | 0                  | 2,182.0 | 783,327            | 718.6   | \$199,631          | 749.7   | \$253,207          | 560.8   | \$204,703          | 617.6   | \$243,236          | 54.4    | \$15,704           | 3.5  | 140           | 0                     | 0            |
| Economic Consultants & Expert Witnesses for Regulatory Apps. & Trial  |  |                   |           |                       |      |                    |         |                    |         |                    |         |                    |         |                    |         |                    |         |                    |      |               |                       |              |
| National Economic Research Associates   |  | C                 | 4,641.0   | 1,021,321             | 0    | 0                  | 0       | 0                  | 1,442.3 | 364,703            | 1675.7  | 338,306            | 1,386.3 | 281,341            | 8.7     | 2,195              | 128     | 34,776             | 0    | 0             | 0                     | 0            |
| The Brattle Group   |  | C                 | 3,342.8   | 787,360               | 0    | 0                  | 0       | 0                  | 3,142.4 | 755,309            | 181.2   | 29,753             | 19.2    | 2,298              | 0.0     | 0                  | 0       | 0                  | 0    | 0             | 0                     | 0            |
| LECG  |  | C                 | 3,085.4   | 790,459               | 0    | 0                  | 0       | 0                  | 0       | 0                  | 2700.8  | 704,551            | 0       | 0                  | 0       | 0                  | 384.6   | 85,908             | 0    | 0             | 0                     | 0            |
| Charles River Associates  |  | C                 | 2,572.3   | 727,544               | 0    | 0                  | 0       | 0                  | 1,947.2 | 503,461            | 0       | 0                  | 0       | 0                  | 0       | 0                  | 0       | 0                  | 0    | 0             | 625.1                 | 224,083      |
| Brown, Williams   |  | C                 | 2,559.0   | 606,501               | 0    | 0                  | 0       | 0                  | 1,295.0 | 302,000            | 296     | 70,325             | 466.0   | 110,063            | 456.5   | 113,038            | 45.5    | 11,075             | 0    | 0             | 0                     | 0            |
| Celerity (Bankruptcy Related)   |  | C                 | 142,215.5 | 12,488,788            |      |                    |         |                    |         |                    |         |                    |         |                    |         |                    |         |                    |      | 142,215.5     | 12,488,788            |              |
| Zia Information Analysis Group  |  | C                 | 70,232.1  | 6,133,061             |      |                    |         |                    |         |                    |         |                    |         |                    |         |                    |         |                    |      | 70,232.1      | 6,133,061             |              |
| Energy & Environmental Economics  |  | C                 | 1,769.2   | 407,320               |      |                    |         |                    |         |                    |         |                    |         |                    |         |                    |         |                    |      | 1,769.2       | 407,320               |              |
| E. Jacobsen   |  | C                 | 2,166.0   | 541,500               |      |                    |         |                    |         |                    |         |                    |         |                    |         |                    |         |                    |      | 2,166.0       | 541,500               |              |
| J. Dowdell  |  | C                 | 1,458.7   | 247,982               |      |                    |         |                    |         |                    |         |                    |         |                    |         |                    |         |                    |      | 1,458.7       | 247,982               |              |
| KEMA Incorporated   |  | C                 | 318.1     | 81,021                |      |                    |         |                    |         |                    |         |                    |         |                    |         |                    |         |                    |      | 318.1         | 81,021                |              |
| Kroll Ontrack   |  | C                 | 0.0       | 115,376               |      |                    |         |                    |         |                    |         |                    |         |                    |         |                    |         |                    |      | 0             | 115,376               |              |
| IDM Corporation   |  | C                 | 0.0       | 1,789                 |      |                    |         |                    |         |                    |         |                    |         |                    |         |                    |         |                    |      | 0             | 1,789                 |              |
| Lexecon   |  | C                 | 808.2     | 293,158               | 0    | 0                  | 0       | 0                  | 802.9   | 291,782            | 5.3     | 1,376              | 0       | 0                  | 0       | 0                  | 0       | 0                  | 0    | 0             | 0                     |              |
| R. Shanker  |  | C                 | 601.5     | 255,638               | 0    | 0                  | 0       | 0                  | 57.5    | 24,438             | 248     | 105,400            | 296.0   | 125,800            | 0.0     | 0                  | 0       | 0                  | 0    | 0             | 0                     |              |
| Total, Experts  |  |                   | 235,769.8 | \$24,498,818          | 0    | 0                  | 0       | 0                  | 8,687.3 | \$2,241,693        | 5,107.0 | \$1,249,711        | 2,167.5 | \$519,502          | 465.2   | \$115,233          | 558.1   | \$131,759          | 0    | 0             | 218784.7              | \$20,240,920 |
|   |  |                   |           |                       |      |                    |         |                    |         |                    |         |                    |         |                    |         |                    |         |                    |      |               | One Time Applications |              |

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|---|---|-------------------|--------------|-----------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|-----------------------|-------------|-----------------------|-------------|---|-------------|--------------------------|----------|--------------------------|--------------|
| Cumulative from Date of Filing to Effective Date of Plan (4/06/01 - 4/12/04) and Final Fee Application Period (12/03 - 4/12/04) |   |                   |              |                       |             |                    |             |                    |             |                    |             |                       |             |                       |             |   |             |                          |          |                          |              |
| PG&E's Disaggregation, Plan Prosecution, Plan Implementation (Regulatory Applications) and Preemption Issues/Appeal             |   |                   |              |                       |             |                    |             |                    |             |                    |             |                       |             |                       |             |   |             |                          |          |                          |              |
| Firm and Billing Matter   |   | @                 |              | PRIOR BILLING PERIODS |             |                    |             |                    |             |                    |             |                       |             |                       |             |   |             |                          |          | @                        |              |
|   |   | Cumulative        |              | 1st Billing Period    |             | 2nd Billing Period |             | 3rd Billing Period |             | 4th Billing Period |             | 5th Billing Period    |             | 6th Billing Period    |             | 7th Billing Period                      |             | 8th Billing Period       |          | FINAL PERIOD             |              |
|   |   | 4/06/01 - 4/12/04 |              | 4/01 - 7/01           |             | 8/01 - 11/01       |             | 12/01 - 3/02       |             | 4/02 - 7/02        |             | 8/02 - 11/02          |             | 12/02 - 3/03          |             | 4/03 - 7/03                             |             | 8/03 - 11/03             |          | 12/03-4/12/04            |              |
|   |   | Hours             | Fees         | Hours                 | Fees        | Hours              | Fees        | Hours              | Fees        | Hours              | Fees        | Hours                 | Fees        | Hours                 | Fees        | Hours                                   | Fees        | Hours                    | Fees     | Hours                    | Fees         |
|   |   |                   |              |                       |             |                    |             |                    |             |                    |             |                       |             |                       |             |   |             |                          |          |                          |              |
| <u>Milbank, Tweed</u>   |   |                   |              |                       |             |                    |             |                    |             |                    |             |                       |             |                       |             |   |             |                          |          |                          |              |
| PG&E Plan & Disclosure Statement  | A | 2,397.8           | 1,245,780    | 297.6                 | 161,118     | 1,276.2            | 652,685     | 824                | 431,977     | 0                  | 0           | 0                     | 0           | 0                     | 0           | 0                                       | 0           | 0                        | 0        | 0                        | 0            |
| PG&E Plan - Preemption/Conf.Issues  | B | 382.5             | 182,438      | 0                     | 0           | 0                  | 0           | 325.7              | 154,188     | 12.3               | 6,890       | 18.3                  | 7,881       | 1.0                   | 465         | 15.5                                    | 8,542       | 9.7                      | 4,472    |                          |              |
| PG&E Plan - Regulatory Implentation   | C | 1,054.2           | 486,860      | 0                     | 0           | 384.4              | 179,944     | 450.1              | 207,840     | 219.7              | 99,076      | 0                     | 0           | 0                     | 0           | 0                                       | 0           | 0                        | 0        | 0                        | 0            |
| PG&E Plan - Confirmation Proceedings  | A | 1,725.5           | 888,944      | 0                     | 0           | 0                  | 0           | 0                  | 0           | 447.2              | 222,102     | 111.2                 | 52,651      | 1,029.0               | 545,634     | 138.1                                   | 68,557      | 0                        | 0        | 0                        | 0            |
| Tax Issues  | A | 18.5              | 10,741       | 4.7                   | 2,719       | 6.3                | 3,623       | 6.5                | 3,804       | 1.0                | 595         | 0                     | 0           | 0                     | 0           | 0                                       | 0           | 0                        | 0        | 0                        | 0            |
| Total, Milbank  |   | 5,578.5           | \$2,814,763  | 302.3                 | \$163,837   | 1,666.9            | \$836,252   | 1606.3             | \$797,809   | 680.2              | \$328,663   | 129.5                 | \$60,532    | 1,030.0               | \$546,099   | 153.6                                   | \$77,099    | 9.7                      | \$4,472  | 0                        | \$0          |
| <u>FTI Consulting (formerly PWC)</u>  |   |                   |              |                       |             |                    |             |                    |             |                    |             |                       |             |                       |             |   |             |                          |          |                          |              |
| Plan of Reorganization  | A | 1,647.6           | 789,277      | 190.4                 | 103,375     | 335.8              | 169,914     | 291.5              | 146,004     | 165.0              | 60,209      | 246.3                 | 101,267     | 390.8                 | 194,547     | 27.8                                    | 13,961      | 0                        | 0        | 0                        | 0            |
| Asset Sales/Valuation Issues  | A | 1,024.7           | 354,901      | 336.5                 | 136,999     | 257.9              | 78,656      | 29.4               | 9,177       | 9.7                | 1,698       | 183.0                 | 63,242      | 194.0                 | 59,978      | 14.2                                    | 5,151       | 0                        | 0        | 0                        | 0            |
| Cash Flow Analysis  | A | 620.9             | 243,779      | 119.4                 | 41,878      | 84.9               | 34,001      | 79.5               | 32,426      | 55.8               | 21,653      | 109.3                 | 44,561      | 35.7                  | 14,231      | 136.3                                   | 55,029      | 0                        | 0        | 0                        | 0            |
| Financial Statements  | A | 474.8             | 176,671      | 89.7                  | 33,637      | 68.7               | 22,913      | 85.1               | 24,535      | 21.7               | 6,125       | 31.6                  | 9,852       | 89.6                  | 41,397      | 88.4                                    | 38,212      | 0                        | 0        | 0                        | 0            |
| Financial Statement Modeling  | A | 1,328.2           | 480,112      | 207.1                 | 74,531      | 354.3              | 133,198     | 158.8              | 50,926      | 244.5              | 84,151      | 170.3                 | 61,775      | 121.0                 | 44,194      | 72.2                                    | 31,337      | 0                        | 0        | 0                        | 0            |
| Tax Matters   | A | 342.7             | 150,855      | 0                     | 0           | 198.5              | 86,642      | 86.7               | 36,815      | 39.6               | 18,880      | 0.0                   | 0           | 10.7                  | 5,406       | 7.2                                     | 3,112       | 0                        | 0        | 0                        | 0            |
| Total, Pricewaterhouse  |   | 5,438.9           | \$2,195,595  | 943.1                 | \$390,420   | 1,300.1            | \$525,324   | 731.0              | \$299,883   | 536.3              | \$192,716   | 740.5                 | \$280,697   | 841.8                 | \$359,753   | 346.1                                   | \$146,802   | 0                        | 0        | 0                        | 0            |
| <u>Saybrook (Monthly Fee)</u>   |   |                   |              |                       |             |                    |             |                    |             |                    |             |                       |             |                       |             |   |             |                          |          |                          |              |
|   | A |                   | 3,400,000    |                       | \$875,000   |                    | \$925,000   |                    | \$800,000   |                    | \$800,000   | UST alloc. To Jt Plan |             | UST alloc. To Jt Plan |             | UST alloc. To Jt Plan & Settlement Plan |             | UST alloc. To Stlmt Plan |          | UST alloc. To Stlmt Plan |              |
| TOTAL   |   | 316,584.1         | \$57,716,112 | 1,828.2               | \$1,686,963 | 10,449.3           | \$5,979,731 | 26,894.4           | \$9,200,759 | 15,686.1           | \$6,173,019 | 16,819.5              | \$5,914,562 | 20,335.2              | \$6,689,112 | 5,490.7                                 | \$1,734,491 | 143.1                    | \$50,220 | 218,937.6                | \$20,287,255 |